

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Supporting Statement To Correct Information**Do Not File Separately**

OMB No. 1545-0256

Page
No.► **File with Form 941, 941-M, 941-SS, 943, 945, or 843.**

Name		Employer identification number	
Telephone number (optional)	A This form supports adjustments to: Check one box. <input type="checkbox"/> Form 941 <input type="checkbox"/> Form 941-SS <input type="checkbox"/> Form 945 <input type="checkbox"/> Form 941-M <input type="checkbox"/> Form 943		
B This form is attached to and filed with the return for the period ending (month, year) ►	C Enter the date that you discovered the error(s) reported on this form. (If you are making more than one correction and the errors were not discovered at the same time, explain in Part V.) ►		

Part I Signature and Certification (You must complete this part for the IRS to process your adjustments for overpayments.) Skip Part I if all of your adjustments are underpayments. **(Part I applies to wages only.)**I certify that **Forms W-2c**, Corrected Wage and Tax Statement, have been filed (as necessary) with the Social Security Administration, and that (check appropriate boxes):

- ☐ All overcollected income taxes for the current calendar year and all social security and Medicare taxes for the current and prior calendar years have been **repaid** to employees. For claims of overcollected employee social security and Medicare taxes in earlier years, a written statement has been obtained from each employee stating that the employee has not claimed and will not claim refund or credit of the amount of the overcollection.
- ☐ All affected employees have given their **written consent** to the allowance of this credit or refund. For claims of overcollected employee social security and Medicare taxes in earlier years, a written statement has been obtained from each employee stating that the employee has not claimed and will not claim refund or credit of the amount of the overcollection.
- ☐ The social security tax and Medicare tax adjustments represent the **employer's share only**. An attempt was made to locate the employee(s) affected, but the affected employee(s) could not be located or will not comply with the certification requirements.
- ☐ None of this refund or credit was withheld from employee wages.

**Sign
Here**

Signature ►

Title ►

Date ►

Part II Income Tax Withholding (Including Backup Withholding) Adjustment

(a) Period Corrected (For quarterly returns, enter date quarter ended. For annual returns, enter year.)	(b) Withheld Income Tax Previously Reported for Period	(c) Correct Withheld Income Tax for Period	(d) Withheld Income Tax Adjustment
1			
2			
3			
4			
5	Net withheld income tax adjustment. If more than one page, enter total of all columns (d) on first page only. Enter here and on the appropriate line of the return with which you file this form ►		5

Part III Social Security Tax Adjustment (Use the tax rate in effect during the period(s) corrected. You must also complete Part IV.)

(a) Period Corrected (For quarterly returns, enter date quarter ended. For annual returns, enter year.)	(b) Wages Previously Reported for Period	(c) Correct Wages for Period	(d) Tips Previously Reported for Period	(e) Correct Tips for Period	(f) Social Security Tax Adjustment
1					
2					
3					
4					
5	Totals. If more than one page, enter totals on first page only. ►				
6	Net social security tax adjustment. If more than one page, enter total of all columns (f) on first page only. Enter here and on the appropriate line of the return with which you file this form. ►				6
7	Net wage adjustment. If more than one page, enter total of all lines 7 on first page only. If line 5(c) is smaller than line 5(b), enter difference in parentheses ►				7
8	Net tip adjustment. If more than one page, enter total of all lines 8 on first page only. If line 5(e) is smaller than line 5(d), enter difference in parentheses ►				8

Part IV Medicare Tax Adjustment

	(a) Period Corrected (For quarterly returns, enter date quarter ended. For annual returns, enter year.)	(b) Wages and Tips Previously Reported for Period	(c) Correct Wages and Tips for Period	(d) Medicare Tax Adjustment
1				
2				
3				
4				
5	Totals. If more than one page, enter totals on first page only . . . ▶			
6	Net Medicare tax adjustment. If more than one page, enter total of all columns (d) on first page only. Enter here and on the appropriate line of the return with which you file this form . . . ▶			6
7	Net wage and tip adjustment. If more than one page, enter total of all lines 7 on first page only. If line 5(c) is smaller than line 5(b), enter difference in parentheses . . . ▶			7

Part V Explanation of Adjustments

Drawn 7/29/20